IN THE UNITED STATES COURT OF FEDERAL CLAIMS

JPMORGAN CHASE & CO., as substitute agent for THE BEAR STEARNS COMPANIES, INC., and subsidiaries; and THE BEAR STEARNS COMPANIES LLC,))))
Plaintiffs, v.)))) No
THE UNITED STATES,))
Defendant.)))

RULE 5.2(f) MOTION TO FILE UNREDACTED COMPLAINT AND EXHIBITS TO COMPLAINT UNDER SEAL

PURSUANT TO Rule 5.2(f) of the Rules of the United States Court of Federal Claims, Plaintiff JPMORGAN CHASE & CO. ("JPMC"), as substitute agent for THE BEAR STEARNS COMPANIES, INC., and consolidated subsidiaries, and Plaintiff THE BEAR STEARNS COMPANIES LLC ("Bear Stearns") move to file under seal the Complaint for additional statutory interest (the "Complaint"), Exhibit 1 to the Complaint ("Exhibit 1"), and Exhibit 2 to the Complaint ("Exhibit 2"), each filed simultaneously herewith. As good cause for this motion Plaintiffs state the following:

1. Concurrent with this Motion, Plaintiffs are filing a Complaint against Defendant, the United States, under the Tucker Act (28 U.S.C. § 1491), for additional statutory interest properly due the Plaintiffs under sections 6611 and 6621(d) of the Internal Revenue Code of 1986, as amended (the "Code"), together with interest on such interest as provided by law.

- 2. Plaintiff JPMC is a corporation organized and existing under the laws of the State of Delaware. JPMC is a holding company which, through its subsidiaries, is engaged in a broad range of business activities relating to financial services in the United States and abroad.
- 3. At all relevant times prior to July 16, 2008, Plaintiff Bear Stearns was a corporation organized in the State of Delaware which, directly and through its subsidiaries, engaged in a broad range of business activities relating to financial services in the United States and abroad. Bear Stearns on July 16, 2008 converted into a limited liability corporation under Delaware law.
- 4. At various relevant times, Plaintiff Bear Stearns filed Federal income tax returns, as permitted under the Code and the Treasury Regulations thereunder, on a consolidated basis with other affiliated corporations.
- 5. The Complaint, Exhibit 1, and Exhibit 2 include taxpayer identification numbers of Plaintiff Bear Stearns and its affiliates that joined in those consolidated returns, as well as Plaintiff JPMC.
- 6. Plaintiffs are concerned that the privacy of these taxpayer identification numbers could be compromised if unredacted copies of the Complaint, Exhibit 1, and Exhibit 2 are filed on the Court's electronic case filing system and therefore Plaintiffs would like to keep these taxpayer identification numbers confidential.

PURSUANT TO Rule 5.2, Plaintiffs simultaneously file redacted versions of the Complaint, Exhibit 1, and Exhibit 2 protecting taxpayer identification numbers, in this case Federal Employer Identification Numbers. Pursuant to Rule 5.2(f), unredacted versions of the

Complaint, Exhibit 1, and Exhibit 2 are included with this Motion for filing under seal with the Court.

WHEREFORE, Plaintiff requests that the Court file the redacted copy of the Complaint, the redacted copy of Exhibit 1, and the redacted copy of Exhibit 2 on the Court's electronic case filing system and the unredacted copy of the Complaint, the unredacted copy of Exhibit 1, and the unredacted copy of Exhibit 2 be filed under seal.

{signature page follows}

Respectfully submitted,

Dated this 3rd day of September, 2020.

Christopher S. Rizek

Attorney of Record

Caplin & Drysdale, Chartered

One Thomas Circle, N.W., Suite 1100

Washington, D.C. 20005

Tel: 202.862.8852 Fax: 202.429.3301

Email: crizek@capdale.com

JAMES E. SALLES AMANDA M. LEON

Of Counsel

Attorneys for Plaintiff